

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On June 1, 2011, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the party listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Administrative Expense Claim Numbers 18832 and 19765 ("Statement of Disputed Issues - The Timken Company") (Docket No. 21299) [a copy of which is attached hereto as Exhibit C]
- 2) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Administrative Expense Claim Numbers 19761, 19762, and 19763 ("Statement of Disputed Issues - ATS Ohio Inc., ATS Automation Tooling Systems, Inc., and ATS Michigan Sales and Services, Inc.") (Docket No. 21300) [a copy of which is attached hereto as Exhibit D]

On June 1, 2011, I caused to be served the document listed below upon the parties listed on Exhibit E hereto via overnight mail:

- 3) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Administrative Expense Claim Numbers 18832 and 19765 ("Statement of Disputed Issues - The Timken Company") (Docket No. 21299) [a copy of which is attached hereto as Exhibit C]

On June 1, 2011, I caused to be served the document listed below upon the parties listed on Exhibit F hereto via overnight mail:

- 4) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Administrative Expense Claim Numbers 19761, 19762, and 19763 ("Statement of Disputed Issues - ATS Ohio Inc., ATS Automation Tooling Systems, Inc., and ATS Michigan Sales and Services, Inc.") (Docket No. 21300) [a copy of which is attached hereto as Exhibit D]

Dated: June 3, 2011

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 3rd day of June, 2011, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Elizabeth Marie Barnett

Commission Expires: 10/10/13

EXHIBIT A

Post-Emergence Master Service List

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EXHIBIT B

Post-Emergence Master Service List

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EXHIBIT C

Hearing Date: July 28, 2011

Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
DPH HOLDINGS CORP., <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Reorganized Debtors.	: (Jointly Administered)
-----X	

REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT TO PROOFS OF ADMINISTRATIVE EXPENSE
CLAIM NUMBERS 18832 AND 19765

("STATEMENT OF DISPUTED ISSUES –
THE TIMKEN COMPANY")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proofs Of Administrative Expense Claim Numbers 18832 And 19765 (the "Statement Of Disputed Issues") filed by The Timken Company (the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), now known as the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On July 15, 2009, the Claimant filed proof of administrative expense claim number 18832 ("Claim 18832") against Delphi. Claim 18832 asserts an administrative expense priority claim in the amount of \$843,522.56 relating to goods sold by the Claimant to the Debtors.

3. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to,

compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

4. On November 5, 2009, the Claimant filed proof of administrative expense claim number 19765 ("Claim 19765," and together with Claim 18832, the "Claims") against DAS LLC. Claim 19765 asserts an administrative expense priority claim in the amount of \$656,034.89 relating to goods sold by the Claimant to the Debtors.

5. On January 22, 2010, the Reorganized Debtors objected to the Claims pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection").

6. On February 23, 2010, the Claimant filed the Omnibus Response To Notice Of Objections To Claim (Docket No. 19552) (the "Response").

7. On May 24, 2011, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Administrative Expense Claim Numbers 18832 And 19765 (The Timken Company) (Docket No. 21283), scheduling an evidentiary hearing on the merits of the Claim for July 28, 2011, at 10:00 a.m. (prevailing Eastern time) in this Court.

Disputed Issues

A. The Reorganized Debtors Do Not Owe The Amounts Asserted In The Claim

8. The Reorganized Debtors have reviewed the information attached to the Claims and the Response and dispute the amounts asserted in the Claims. Instead, the Reorganized Debtors assert that each of the Claims should be disallowed and expunged in its entirety.

9. The Claimant asserts in the Claims that certain goods were sold to the Debtors. However, the Claims do not contain sufficient evidence to support this contention. Moreover, the Claimant has not provided the Reorganized Debtors with any actual invoices or proofs of delivery supporting the amounts asserted by the Claimant. The Debtors' General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. The Claimant has not provided these proofs of delivery and the Debtors have no record of receiving certain goods associated with the Claims. Finally, the Reorganized Debtors' books and records for this vendor reflect a zero balance. Accordingly, the Reorganized Debtors believe that each of the Claims should be disallowed and expunged in its entirety.

Reservation Of Rights

10. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims

Objection Procedures To Address Contested Administrative Expense Claims (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging each of the Claims in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
June 1, 2011

SKADDEN, ARPS, SLATE, MEAGHER
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EXHIBIT D

Hearing Date: July 28, 2011
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:
In re	: Chapter 11
	:
DPH HOLDINGS CORP., <u>et al.</u> ,	: Case No. 05-44481 (RDD)
	:
Reorganized Debtors.	: (Jointly Administered)
	:
-----X	

REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT TO PROOFS OF ADMINISTRATIVE EXPENSE
CLAIM NUMBERS 19761, 19762, AND 19763

("STATEMENT OF DISPUTED ISSUES –
ATS OHIO INC., ATS AUTOMATION TOOLING SYSTEMS, INC.,
AND ATS MICHIGAN SALES AND SERVICES, INC.")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proofs Of Administrative Expense Claim Numbers 19761, 19762, And 19763 (the "Statement Of Disputed Issues") filed by ATS Ohio Inc. ("ATS Ohio"), ATS Michigan Sales And Services, Inc. ("ATS Michigan"), and ATS Automation Tooling Systems, Inc. ("ATS Automation" and together with ATS Ohio, and ATS Michigan, the "Claimants"), respectively, and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), now known as the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

3. On November 5, 2009, ATS Ohio filed proof of administrative expense claim number 19761 ("Claim 19761") against Delphi. Claim 19761 asserts an administrative expense priority claim in the amount of \$71,847.00 relating to goods sold by ATS Ohio to the Debtors.

4. On November 5, 2009, ATS Michigan filed proof of administrative expense claim number 19762 ("Claim 19762") against Delphi. Claim 19762 asserts an administrative expense priority claim in the amount of \$192,040.00 relating to goods sold by ATS Michigan to the Debtors.

5. On November 5, 2009, ATS Automation filed proof of administrative expense claim number 19763 ("Claim 19763," and together with Claim 19761 and Claim 19762, the "Claims") against Delphi. Claim 19763 asserts an administrative expense priority claim in the amount of \$42,414.00 (USD) and \$7,307.00 (CDN) relating to goods sold by ATS Automation to the Debtors.

6. On January 22, 2010, the Reorganized Debtors objected to the Claims pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection").

7. On February 17, 2010, the Claimants filed the Response Of ATS Automation Tooling Systems Inc., ATS Michigan Sales And Service Inc, ATS Ohio Inc. And ATS Wickel Und Montagetechnik AG To Reorganized Debtors' Forty-Third Omnibus Claims Objection (Docket No. 19456) (the "Response").

8. On May 24, 2011, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Administrative Expense Claim Numbers 19761, 19762, And 19763 (Docket No. 21282), scheduling an evidentiary hearing on the merits of the Claims for July 28, 2011, at 10:00 a.m. (prevailing Eastern time) in this Court.

Disputed Issues

A. The Reorganized Debtors Do Not Owe The Amounts Asserted In The Claims

9. The Reorganized Debtors have reviewed the information attached to the Claims and the Response and dispute the amounts asserted in the Claims. Instead, the Reorganized Debtors assert that each of the Claims should be disallowed and expunged in its entirety.

(i) Claim 19761

10. All Invoices Relate To Prepetition Amounts. Based upon the Debtors' various accounts payable records, all of the invoices reflected in Claim 19761 relate to prepetition amounts that are not entitled to administrative priority under 11 U.S.C. § 503(b). Therefore, Claim 19761 should be disallowed and expunged in its entirety.

(ii) Claim 19762

11. A Certain Invoice Relates To A Non-Debtor Entity. Based upon Delphi's various accounts payable records, one of the invoices reflected in Claim 19762 relates to an

overseas non-debtor entity, Delphi Polska Automotive Systems, which is not subject to the claims process. Therefore, \$119,018.00 should be subtracted from the amount claimed.

12. Certain Invoices Were Denied For Failure To Meet Standards. Based upon the Debtors' various accounts payable records, three of the invoices reflected in Claim 19762 relate to amounts that were denied due to the Claimants' failure to meet drawing standards and engineering requirements as agreed to by the Claimants. Therefore, \$41,646.00 should be subtracted from the amount claimed.

13. Certain Invoices Have Been Paid. Based upon the Debtors' various accounts payable records, one of the invoices reflected in Claim 19762 has been paid. Therefore, \$31,376.00 should be subtracted from the amount claimed.

14. After taking into account the above-referenced deductions to Claim 19762, the Reorganized Debtors reconciled Claim 19762 as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$192,040.00
<u>Modifications</u>	Non-Debtor Invoices	\$119,018.00
	Denied Invoices	\$41,646.00
	Paid Invoices	\$31,376.00
<u>Reconciled Amount</u>		\$0.00

15. Moreover, the Reorganized Debtors' books and records for this vendor reflect a zero balance. Accordingly, Claim 19762 should be disallowed and expunged in its entirety.

(iii) Claim 19763

16. Certain Invoices Relate To Prepetition Amounts. Based upon the Debtors' various accounts payable records, four invoices reflected in Claim 19763 relate to prepetition amounts that are not entitled to administrative priority under 11 U.S.C. § 503(b). Therefore, \$41,994.00 (USD) and \$4,918.00 (CDN) should be subtracted from the amount claimed.

17. Certain Invoices Have Been Paid. Based upon the Debtors' various accounts payable records, four of the invoices reflected in Claim 19763 have been or will be paid. Therefore, \$2,389.00 (CND) and \$420.00¹ (USD) should be subtracted from the amount claimed.

18. After taking into account the above-referenced deductions to Claim 19763, the Reorganized Debtors reconciled Claim 19763 as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$42,414.00 (USD)	\$7,307.00 (CND)
<u>Modifications</u>	Prepetition Invoices	\$41,994.00 (USD)	\$4,918.00 (CND)
	Paid Invoices	\$420.00 (USD)	\$2,389.00 (CND)
<u>Reconciled Amount</u>		\$0.00 (USD)	\$0.00 (CND)

19. Moreover, the Reorganized Debtors' books and records for this vendor reflect a zero balance. Accordingly, Claim 19763 should be disallowed and expunged in its entirety.

Reservation Of Rights

20. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R.

¹ The paid amount includes one invoice that was approved for payment on May 26, 2011 in the amount of \$420.00 and should be received by the Claimant within 14 days of approval.

Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging each of the Claims in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
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EXHIBIT E

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EXHIBIT F

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